

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2006 Reporting

USSGL Account Attributes/1						USSGL Account Attributes/1			
						Adjusted Trial Balance			
Cum. Res. of Oper.	Unexp. Approp.	Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Exch./ Nonexch.	Custodial/ Noncust.	Additional Information Required
		1	Beginning Balances						
		(a)	Earmarked funds						
	X	1	Pre	B	3100	Unexpended Appropriations - Cumulative			Earmarked Treasury Account Symbols (TAS) only.
X		1	Pre	B	3310	Cumulative Results of Operations			Earmarked TAS only.
		(b)	All other funds						
	X	1	Pre	B	3100	Unexpended Appropriations - Cumulative			Other than earmarked TAS.
X		1	Pre	B	3310	Cumulative Results of Operations			Other than earmarked TAS.
		2	Adjustments (+/-)						
		(a)	Changes in Accounting Principles (+/-)						
	X	2	Pre	E	3108	Unexpended Appropriations - Prior-Period Adjustments - Restated			Portion related to changes in accounting principles. (New USSGL account for use in 2006 in process.)
	X	2	Pre	E	3109	Unexpended Appropriations - Prior-Period Adjustments - Not Restated			Portion related to changes in accounting principles. (New USSGL account for use in 2006 in process.)
X		2	Pre	E	5708	Expended Appropriations - Prior-Period Adjustments - Restated			Portion related to changes in accounting principles. (New USSGL account for use in 2006 in process.)
X		2	Pre	E	5709	Expended Appropriations - Prior-Period Adjustments - Not Restated			Portion related to changes in accounting principles. (New USSGL account for use in 2006 in process.)
X		2	Pre	E	7400	Prior-Period Adjustments - Not Restated			Portion related to changes in accounting principles. (New USSGL account for use in 2006 in process.)
X		2	Pre	E	7401	Prior-Period Adjustments - Restated			Portion related to changes in accounting principles. (New USSGL account for use in 2006 in process.)
		(b)	Corrections of Errors (+/-)						
	X	2	Pre	E	3108	Unexpended Appropriations - Prior-Period Adjustments - Restated			Portion related to correction errors. (New USSGL account for use in 2006 in process.)
	X	2	Pre	E	3109	Unexpended Appropriations - Prior-Period Adjustments - Not Restated			Portion related to correction errors. (New USSGL account for use in 2006 in process.)
X		2	Pre	E	5708	Expended Appropriations - Prior-Period Adjustments - Restated			Portion related to correction errors. (New USSGL account for use in 2006 in process.)
X		2	Pre	E	5709	Expended Appropriations - Prior-Period Adjustments - Not Restated			Portion related to correction errors. (New USSGL account for use in 2006 in process.)
X		2	Pre	E	7400	Prior-Period Adjustments - Not Restated			Portion related to correction errors. (New USSGL account for use in 2006 in process.)
X		2	Pre	E	7401	Prior-Period Adjustments - Restated			Portion related to correction errors. (New USSGL account for use in 2006 in process.)
		3	Beginning Balances, as Adjusted						
X	X	3			CALC (1..2)				

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		Budgetary Financing Sources:							
		4	Appropriations Received						
		(a)	Earmarked funds						
	X	4		E	3101	Unexpended Appropriations - Appropriations Received			Should tie to the Statement of Budgetary Resources, line 1A, except for trust and special funds and during a continuing resolution. Earmarked TAS only.
		(b)	All other funds						
	X	4		E	3101	Unexpended Appropriations - Appropriations Received			Should tie to the Statement of Budgetary Resources, line 1A, except for trust and special funds and during a continuing resolution. Other than earmarked TAS.
		5	Appropriations Transferred-In/Out (+/-)						
	X	5	Pre	E	3102	Unexpended Appropriations - Transfers-			Debit - Decreases/Credit - Increases
	X	5	Pre	E	3103	Unexpended Appropriations - Transfers-Out			Debit - Decreases/Credit - Increases
		6	Other Adjustments (Rescissions, etc.) (+/-)						
	X	6	Pre	E	3106	Unexpended Appropriations -			Debit - Decreases/Credit - Increases
X		6	Pre	E	5790	Other Financing Sources			Related to adjustments. Debit - Decreases /Credit - Increases
		7	Appropriations Used						
		(a)	Earmarked funds						
	X		Pre	E	3107	Unexpended Appropriations - Used			Debit-Decreases/Credit-Increases. Earmarked TAS
X			Pre	E	5700	Expended Appropriations			Debit-Decreases/Credit-Increases. Earmarked TAS
		(b)	All other funds						
	X		Pre	E	3107	Unexpended Appropriations - Used			Debit-Decreases/Credit-Increases. Other than earmarked TAS.
X			Pre	E	5700	Expended Appropriations			Debit-Decreases/Credit-Increases. Other than earmarked TAS.
		8	Nonexchange Revenue						
		(a)	Earmarked funds						
X		8	Pre	E	5310	Interest Revenue - Other	T	A	Earmarked TAS only.
X		8	Pre	E	5311	Interest Revenue - Investments	T	A	Earmarked TAS only.
X		8	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	T	A	Earmarked TAS only.
X		8	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	T	A	Earmarked TAS only.
X		8	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	T	A	Earmarked TAS only.
X		8	Pre	E	5319	Contra Revenue for Interest Revenue - Other	T	A	Earmarked TAS only.

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X		8	Pre	E	5320 Penalties, Fines, and Administrative Fees Revenue	T	A	Earmarked TAS only.
X		8	Pre	E	5329 Contra Revenue for Penalties, Fines, and Administrative Fees	T	A	Earmarked TAS only.
X		8	Pre	E	5400 Benefit Program Revenue	T		Earmarked TAS only.
X		8	Pre	E	5409 Contra Revenue for Benefit Program	T		Earmarked TAS only.
X		8	Pre	E	5800 Tax Revenue Collected	T*	A	Reported by recipient/noncustodial entity only. Earmarked TAS only.
X		8	Pre	E	5801 Tax Revenue Accrual Adjustment	T*	A	Reported by recipient/noncustodial entity only. Earmarked TAS only.
X		8	Pre	E	5809 Contra Revenue for Taxes	T*	A	Reported by recipient/noncustodial entity only. Earmarked TAS only.
X		8	Pre	E	5890 Tax Revenue Refunds	T*	A	Reported by recipient/noncustodial entity only. Earmarked TAS only.
X		8	Pre	E	5900 Other Revenue	T	A	Earmarked TAS only.
X		8	Pre	E	5909 Contra Revenue for Other Revenue	T	A	Earmarked TAS only.
		(b)	All other funds					
X		8	Pre	E	5310 Interest Revenue - Other	T	A	Other than earmarked TAS.
X		8	Pre	E	5311 Interest Revenue - Investments	T	A	Other than earmarked TAS.
X		8	Pre	E	5312 Interest Revenue - Loans Receivable/Uninvested Funds	T	A	Other than earmarked TAS.
X		8	Pre	E	5317 Contra Revenue for Interest Revenue - Loans Receivable	T	A	Other than earmarked TAS.
X		8	Pre	E	5318 Contra Revenue for Interest Revenue - Investments	T	A	Other than earmarked TAS.
X		8	Pre	E	5319 Contra Revenue for Interest Revenue - Other	T	A	Other than earmarked TAS.
X		8	Pre	E	5320 Penalties, Fines, and Administrative Fees Revenue	T	A	Other than earmarked TAS.
X		8	Pre	E	5329 Contra Revenue for Penalties, Fines, and Administrative Fees	T	A	Other than earmarked TAS.
X		8	Pre	E	5400 Benefit Program Revenue	T		Other than earmarked TAS.
X		8	Pre	E	5409 Contra Revenue for Benefit Program	T		Other than earmarked TAS.
X		8	Pre	E	5800 Tax Revenue Collected	T*	A	Reported by recipient/noncustodial entity only. Other than earmarked TAS.
X		8	Pre	E	5801 Tax Revenue Accrual Adjustment	T*	A	Reported by recipient/noncustodial entity only. Other than earmarked TAS.
X		8	Pre	E	5809 Contra Revenue for Taxes	T*	A	Reported by recipient/noncustodial entity only. Other than earmarked TAS.
X		8	Pre	E	5890 Tax Revenue Refunds	T*	A	Reported by recipient/noncustodial entity only. Other than earmarked TAS.
X		8	Pre	E	5900 Other Revenue	T	A	Other than earmarked TAS.
X		8	Pre	E	5909 Contra Revenue for Other Revenue	T	A	Other than earmarked TAS.
		9	Donations and Forfeitures of Cash and Cash Equivalents					

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		(a)	Earmarked funds						
X		9	Pre	E	5600	Donated Revenue - Financial Resources	T*		Earmarked TAS only.
X		9	Pre	E	5609	Contra Revenue for Donations - Financial Resources	T*		Earmarked TAS only.
X		9	Pre	E	5900	Other Revenue	T		Budgetary. Related to forfeitures of cash and cash equivalents. Earmarked TAS only.
X		9	Pre	E	5909	Contra Revenue for Other Revenue	T		Budgetary. Related to forfeitures of cash and cash equivalents. Earmarked TAS only.
		(b)	All other funds						
X		9	Pre	E	5600	Donated Revenue - Financial Resources	T*		Other than earmarked TAS.
X		9	Pre	E	5609	Contra Revenue for Donations - Financial Resources	T*		Other than earmarked TAS.
X		9	Pre	E	5900	Other Revenue	T		Budgetary. Related to forfeitures of cash and cash equivalents. Other than earmarked TAS.
X		9	Pre	E	5909	Contra Revenue for Other Revenue	T		Budgetary. Related to forfeitures of cash and cash equivalents. Other than earmarked TAS.
		10	Transfers-In/Out Without Reimbursement (+/-)						
X		10	Pre	E	5740	Appropriated Earmarked Receipts Transferred In			
X		10	Pre	E	5745	Appropriated Earmarked Receipts Transferred Out			
X		10	Pre	E	5750	Expenditure Financing Sources - Transfers-In			
X		10	Pre	E	5755	Nonexpenditure Financing Sources - Transfers-In			
X		10	Pre	E	5760	Expenditure Financing Sources - Transfers-Out			
X		10	Pre	E	5765	Nonexpenditure Financing Sources - Transfers-Out			
		11	Other Budgetary Financing Sources (+/-)						
		(a)	Earmarked funds						
X		11	Pre	E	5790	Other Financing Sources			Budgetary. Earmarked TAS only.
X		11	Pre	E	7110	Gains on Disposition of Assets - Other	T		Budgetary. Earmarked TAS only.
X		11	Pre	E	7111	Gains on Disposition of Investments	T		Budgetary. Earmarked TAS only.
X		11	Pre	E	7112	Gains on Disposition of Borrowings	T		Budgetary. Earmarked TAS only.
X		11	Pre	E	7180	Unrealized Gains	T		Budgetary. Earmarked TAS only.
X		11	Pre	E	7190	Other Gains	T		Budgetary. Earmarked TAS only.
X		11	Pre	E	7210	Losses on Disposition of Assets - Other	T		Budgetary. Earmarked TAS only.
X		11	Pre	E	7211	Losses on Disposition of Investments	T		Budgetary. Earmarked TAS only.
X		11	Pre	E	7212	Losses on Disposition of Borrowings	T		Budgetary. Earmarked TAS only.
X		11	Pre	E	7280	Unrealized Losses	T		Budgetary. Earmarked TAS only.
X		11	Pre	E	7290	Other Losses	T		Budgetary. Earmarked TAS only.
X		11	Pre	E	7500	Distribution of Income - Dividend	T		Budgetary. Earmarked TAS only.

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		(b)	All other funds						
X		11	Pre	E	5790	Other Financing Sources			Budgetary. Other than earmarked TAS.
X		11	Pre	E	7110	Gains on Disposition of Assets - Other	T		Budgetary. Other than earmarked TAS.
X		11	Pre	E	7111	Gains on Disposition of Investments	T		Budgetary. Other than earmarked TAS.
X		11	Pre	E	7112	Gains on Disposition of Borrowings	T		Budgetary. Other than earmarked TAS.
X		11	Pre	E	7180	Unrealized Gains	T		Budgetary. Other than earmarked TAS.
X		11	Pre	E	7190	Other Gains	T		Budgetary. Other than earmarked TAS.
X		11	Pre	E	7210	Losses on Disposition of Assets - Other	T		Budgetary. Other than earmarked TAS.
X		11	Pre	E	7211	Losses on Disposition of Investments	T		Budgetary. Other than earmarked TAS.
X		11	Pre	E	7212	Losses on Disposition of Borrowings	T		Budgetary. Other than earmarked TAS.
X		11	Pre	E	7280	Unrealized Losses	T		Budgetary. Other than earmarked TAS.
X		11	Pre	E	7290	Other Losses	T		Budgetary. Other than earmarked TAS.
X		11	Pre	E	7500	Distribution of Income - Dividend	T		Budgetary. Other than earmarked TAS.
		Other Financing Sources:							
		12	Donations and Forfeitures of Property						
		(a)	Earmarked funds						
X		12	Pre	E	5610	Resources	T*		Earmarked TAS only.
X		12	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources	T*		Earmarked TAS only.
X		12	Pre	E	5900	Other Revenue	T		No budgetary impact. Related to forfeitures of properties. Earmarked TAS only.
X		12	Pre	E	5909	Contra Revenue for Other Revenue	T		No budgetary impact. Related to forfeitures of properties. Earmarked TAS only.
		(b)	All other funds						
X		12	Pre	E	5610	Resources	T*		Other than earmarked TAS.
X		12	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources	T*		Other than earmarked TAS.
X		12	Pre	E	5900	Other Revenue	T		No budgetary impact. Related to forfeitures of properties. Other than earmarked TAS.
X		12	Pre	E	5909	Contra Revenue for Other Revenue	T		No budgetary impact. Related to forfeitures of properties. Other than earmarked TAS.
		13	Transfers-In/Out Without Reimbursement (+/-)						
X		13	Pre	E	5720	Financing Sources Transferred In Without Reimbursement			
X		13	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement			
		14	Imputed Financing From Costs Absorbed by Others						
X		14	Pre	E	5780	Imputed Financing Sources			
		15	Other (+/-)						
X		15	Pre	E	5790	Other Financing Sources			No budgetary impact.

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X		15	Pre	E	5799	Adjustment of Appropriations Used		No budgetary impact.
X		15	Pre	E	5900	Other Revenue	T	Portion associated with nonexchange revenue. No budgetary impact.
X		15	Pre	E	5909	Contra Revenue for Other Revenue	T	Portion associated with nonexchange revenue. No budgetary impact.
X		15	Pre	E	7110	Gains on Disposition of Assets - Other	T	No budgetary impact.
X		15	Pre	E	7111	Gains on Disposition of Investments	T	No budgetary impact.
X		15	Pre	E	7112	Gains on Disposition of Borrowings	T	No budgetary impact.
X		15	Pre	E	7180	Unrealized Gains	T	No budgetary impact.
X		15	Pre	E	7190	Other Gains	T	No budgetary impact.
X		15	Pre	E	7210	Losses on Disposition of Assets - Other	T	No budgetary impact.
X		15	Pre	E	7211	Losses on Disposition of Investments	T	No budgetary impact.
X		15	Pre	E	7212	Losses on Disposition of Borrowings	T	No budgetary impact.
X		15	Pre	E	7280	Unrealized Losses	T	No budgetary impact.
X		15	Pre	E	7290	Other Losses	T	No budgetary impact.
X		15	Pre	E	7500	Distribution of Income - Dividend	T	No budgetary impact.
		16	Total Financing Sources					
X		16		CALC (6..15)				
	X	16		CALC (4..7)				
		17	Net Cost of Operations (+/-)					
X		(a)	Earmarked funds					Earmarked TAS only.
X		(b)	All other funds					Other than earmarked TAS.
		18	Net Change Calc(16-17)					
X	X	(a)	Earmarked funds					Earmarked TAS only.
X	X	(b)	All other funds					Other than earmarked TAS.
		19	Ending Balances					
		(a)	Earmarked funds					
X		19		CALC ((3+16) -17)				Should equal the ending amount reported as net position on the Balance Sheet. Earmarked TAS only.
	X	19		CALC (3 + 16)				Should equal the ending amount reported as net position on the Balance Sheet. Earmarked TAS only.
		(b)	All other funds					
X		19		CALC ((3+16) -17)				Should equal the ending amount reported as net position on the Balance Sheet. Other than earmarked
	X	19		CALC (3 + 16)				Should equal the ending amount reported as net position on the Balance Sheet. Other than earmarked
	X	19	Total all funds CALC (a+b)					

* By definition, the USSGL account can only have this USSGL attribute domain.

Footnote:

1 - Use USSGL account attribute domains as provided in USSGL Section IV, page 4.